

PUBLIC APPOINTMENTS SERVICE

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Public Appointments Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	7,336	6,958	—
A.2. TRAVEL AND SUBSISTENCE	482	524	37
A.3. INCIDENTAL EXPENSES	482	584	38
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	276	219	6
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,560	2,101	49
A.6. OFFICE PREMISES EXPENSES	345	307	33
A.7. CONSULTANCY SERVICES	2,075	1,974	24
A.8. ACCOMMODATION, ADVERTISING AND PURCHASING AND PRINTING OF TEST PAPERS	2,756	1,520	51
Gross Total	15,312	14,187	238
Deduct:			
A.9. APPROPRIATIONS-IN-AID	150	241	155
Net Total	15,162	13,946	83

Surplus to be surrendered

€1,216,400

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			13,946
Changes in Capital Assets			
Purchases Cash	(209)		
Depreciation	<u>787</u>	578	
Assets under Development			
Cash payments		(742)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(330)	
Increase in Stock		<u>(314)</u>	(808)
Direct Expenditure			<u>13,138</u>
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>3,210</u>
Operating Cost			<u><u>16,348</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			1,759
Capital Assets Under Development (Note 4)			<u>2,612</u>
			4,371
Current Assets			
Stocks (Note 12)		813	
Prepayments		97	
Accrued Income		155	
Other Debit Balances: Suspense		40	
PMG Balance and Cash	435		
Orders Outstanding	<u>(154)</u>	281	
Net Liability from the Exchequer (Note 5)		<u>36</u>	
Total Current Assets		<u>1,422</u>	
Current Liabilities			
Accrued Expenses		335	
Due to State (Note 13)		315	
Other Credit Balances: Suspense		<u>42</u>	
Total Current Liabilities		<u>692</u>	
Net Current Assets			<u>730</u>
Net Assets			<u><u>5,101</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Building Improvements €000	Totals €000
Cost or Valuation at 1 January 2008	5,385	568	692	6,645
Additions	189	20	—	209
Gross Assets at 31 December 2008	<u>5,574</u>	<u>588</u>	<u>692</u>	<u>6,854</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2008	3,584	310	414	4,308
Depreciation for the year	659	59	69	787
Cumulative Depreciation at 31 December 2008	<u>4,243</u>	<u>369</u>	<u>483</u>	<u>5,095</u>
Net Assets at 31 December 2008	<u><u>1,331</u></u>	<u><u>219</u></u>	<u><u>209</u></u>	<u><u>1,759</u></u>

Note: Opening balances have been adjusted to reflect more accurate asset information.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In-House Computer Applications €000
Amounts brought forward at 1 January 2008	1,870
Cash payments for the year	742
Transferred to Asset Register	—
Amounts carried forward at 31 December 2008	<u><u>2,612</u></u>

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of surplus to be surrendered at year end to debtor and creditor balances held at 31 December 2008**

	€000	€000
Surplus to be Surrendered		1,216
Exchequer Grant Undrawn		<u>(1,252)</u>
Net Liability from the Exchequer		<u><u>(36)</u></u>
Represented by:		
Debtors		
Net PMG position and cash	281	
Debit Balances: Suspense	<u>40</u>	321
Creditors		
Due to State	(315)	
Credit Balances: Suspense	<u>(42)</u>	<u>(357)</u>
		<u><u>(36)</u></u>

6 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) than provided	Explanation
	€000	
A.5.	(541)	Overspend relates to necessary upgrade and changes to the Office's e-Government infrastructure.
A.8.	1,236	Underspend arose from reduced activity levels & increased efficiencies in the later part of the year.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	150,000	241,630

Explanation of Variation

Certain advertising charges relating to 2007 were recovered in 2008 and additional projects were taken on on behalf of clients.

8 COMMITMENTS

Global Commitments	€000
Contracted commitments at 31 December 2008	545,339

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2008 was €46,456.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	51,775	31	—	—
Overtime and extra attendance	256,263	116	—	—
Total extra remuneration	308,038			

Note: Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

A total of €19,366 was paid out under the exceptional performance award scheme.

An amount of €16,000 was paid to the Chief Executive under the scheme for Performance Related Awards.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €16,000 is included in the Estimate for 2009.

12 STOCKS

Stocks at 31 December 2008 comprised:	€000
Registry Supplies	789
IT Consumables/Stationery	24
	<u>813</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	109
Pay Related Social Insurance	55
Withholding Tax	96
Value Added Tax	42
Pension Contributions	13
	<u>315</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2008 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal controls.

Throughout 2008 the Board of the Public Appointments Service was issued with a financial update prior to each one of their Board meetings. These reports were discussed in the course of each meeting. Similarly MAC actively engaged on a frequent basis with the financial situation and, where necessary, recommended appropriate actions.

During the year the Public Appointments Service initiated a major project to update its financial systems and to install a new purchase order processing system. These initiatives, which will be completed in early 2009, will give managers at all levels access to superior financial information and will significantly improve the Office's capacity to track expenditure.

The Board of the Public Appointments Service also continues to have one of its members on the Office's Audit Committee to ensure a close link between the Board and the audit function.

In 2008 the Audit Committee, with the assistance of the external auditor and the internal audit unit, completed 6 audits of various aspects of PAS business. The Committee also commenced planning for the next strategic audit plan 2010-2012.

Throughout the year relevant staff and managers received presentations and training on various issues relating to financial management, procurement and other related issues.

In addition to these actions staff in the finance unit participated in various training courses and seminars. A number of necessary updates were also completed on the Office's financial software.

BRYAN ANDREWS

Accounting Officer
PUBLIC APPOINTMENTS SERVICE
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Public Appointments Service for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Public Appointments Service. The Appropriation Account is in agreement with the books of account.

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.



JOHN BUCKLEY
Comptroller and Auditor General
21 July 2009